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Quarterly Summary of State and Local Tax Revenue

October-December 1981

Tax collections of State and local governments totaled \$254.3 billion during the 12 months ended with December 1981, an increase of 10.6 percent over the amount collected during the 12 months ended December 1980. State tax collections totaled \$157.6 billion, up 10.4 percent, during this period and local government taxes amounted to \$96.7 billion, an increase of 10.9 percent. Table A provides a summary by type of tax.

During the fourth quarter of calendar 1981, collections of State and local taxes amounted to \$71.2 billion. Compared to the

corresponding quarter of 1980, this is a rise of \$6.9 billion, or 10.7 percent. Table 1 shows amounts for the current quarter and prior quarters since 1976.

Table 3 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 3 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

Table A. Twelve-Month State and Local Tax Collections: December 1981 and 1980

Type of tax	Amount (in millions of dollars) 12 months ended with December		Percent change
	1981	1980	
Total.....	\$254,287	\$229,880	10.6
Property.....	76,340	69,615	9.7
Other than property.....	177,947	160,264	11.0
General sales and gross receipts.....	58,598	53,134	10.3
Motor fuel.....	10,226	9,761	4.8
Tobacco product sales.....	4,054	3,955	2.5
Alcoholic beverage sales.....	2,862	2,670	7.2
Individual income.....	48,884	43,604	12.1
Corporation net income.....	14,519	13,790	5.3
Motor vehicle and operators' licenses.....	6,267	5,886	6.5
All other.....	32,537	27,465	18.5

Note: Because of rounding, detail may not add to totals.

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INTRODUCTION

TAX COLLECTIONS ADJUSTED FOR SEASONAL VARIATION

State and local government taxes are subject to numerous influences which affect the level of collections from quarter to quarter. Included among these are factors which affect the long-term pattern of tax revenue, such as tax rate changes, adjustments by legislation or legal rulings in the coverage of particular taxes, the imposition of a specific tax by additional governments, or general economic growth.

Over shorter time spans, tax collections are influenced by the method of tax administration and collection, as well as by institutional factors. For example, the traditional payment of property taxes late in the calendar year is reflected in the significant jump of actual property tax revenue during the fourth quarter annually. Likewise, the existence of filing dates early in the calendar year is a factor in the collection pattern of individual income taxes.

Factors such as these result in the existence of repetitive intrayear fluctua-

tions in the collection pattern of particular taxes. Such seasonal fluctuations often make quarter-to-quarter comparisons of tax collection amounts difficult.

The process of seasonal adjustment is used to identify and remove such short-term systematic fluctuations from the quarterly figures. Long-term trend and cyclical movements, as well as irregular fluctuations, are left intact by the adjustment process. The comparison of tax collections in successive quarters is more meaningful, as the underlying long-term movement of the data is more easily observed. Similarly, any erratic or unusual short-term behavior in the tax collection pattern is more clearly revealed in the seasonally adjusted series, providing a basis for study of the causes of such behavior.

On a seasonally adjusted basis, State and local government tax collections amounted to \$66.0 billion during the fourth quarter of calendar 1981. This is a 3.8 percent increase over the \$63.6 billion collected during the previous quarter. Table B provides a summary of State and local tax collections adjusted to remove seasonal variation.

Table B. Seasonally Adjusted Tax Collections, Fourth Quarter 1981 and Prior Periods

Type of tax	Seasonally adjusted collections (millions of dollars)			Percentage change, tax collections in 4th quarter 1981 from--	
	1981		1980		
	4th quarter	3d quarter	4th quarter	3d quarter 1981	4th quarter 1980
Total.....	\$65,994	\$63,596	\$59,747	3.8	10.5
Property.....	20,062	18,017	18,044	11.4	11.2
Other than property.....	45,932	45,579	41,703	.8	10.1
General sales and gross receipts.....	15,032	14,982	13,632	.3	10.3
Individual income.....	12,654	12,263	11,226	3.2	12.7
Corporation net income.....	3,803	3,803	3,642	-	4.4
Motor fuel.....	2,614	2,633	2,473	-.7	5.7
Motor vehicle and operators' licenses	1,672	1,715	1,532	-2.5	9.1
Other.....	10,157	10,183	9,198	-.3	10.4
BY LEVEL OF GOVERNMENT					
State.....	40,819	40,327	37,165	1.2	9.8
Local.....	25,183	23,320	22,586	8.0	11.5

- Represents zero.

Table 2 presents seasonally adjusted collections for selected taxes and groups of taxes on a quarterly basis since 1976, and also shows the quarter-to-quarter percentage change for each series over the same time period.

The method used to adjust data on tax collections for seasonal variation is the X-11Q variant of the Census Method II seasonal adjustment program. A complete description of this program can be found in The X-11 Variant of the Census Method II Seasonal Adjustment Program (U.S. Bureau of the Census, Technical Paper No. 15, revised 1967). Seasonal adjustment factors were developed from unadjusted data (actual tax collections) compiled in this survey from 1970 through fourth quarter 1981. These factors are presented in Appendix B for the period 1976 through fourth quarter 1981.

Seasonal factors are calculated for individual taxes and groups of taxes as well as for aggregates of State and local tax collections separately. Total adjusted tax collections are defined to equal the sum of the adjusted individual taxes and tax groups shown in Appendix B. State and local government totals are shown separately, but do not sum to National totals shown because of the method of adjustment used.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts

refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 97 percent of the collection amounts summarized in table 1. The remaining 3 percent (making up 7 percent of the local government total, and representing about one-third of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records.

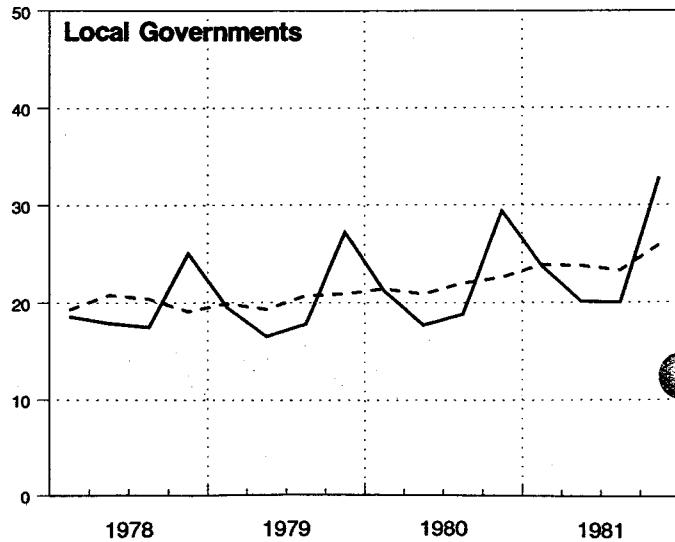
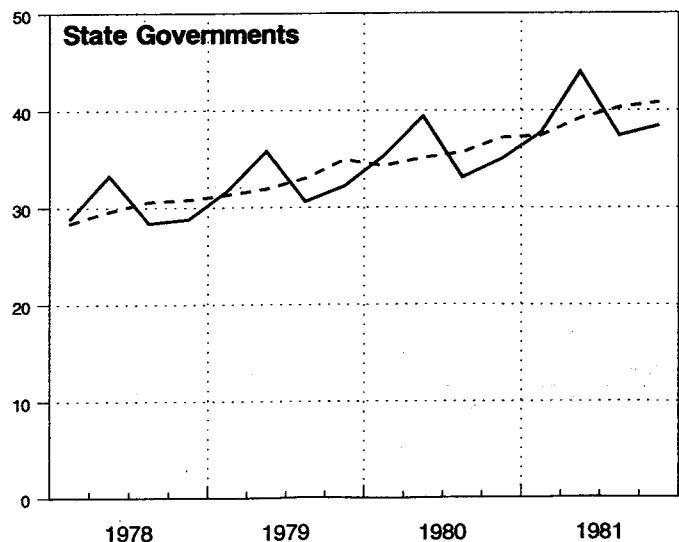
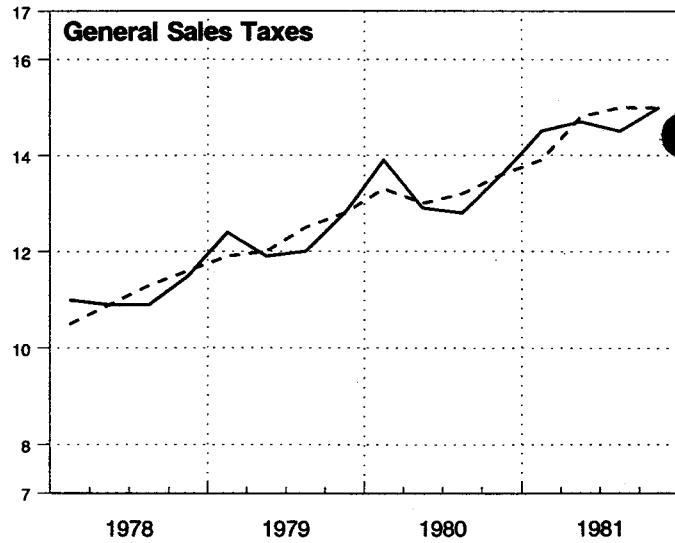
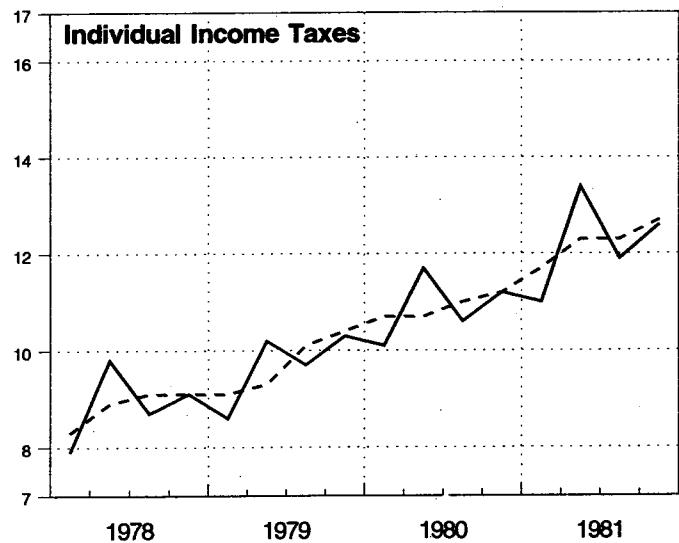
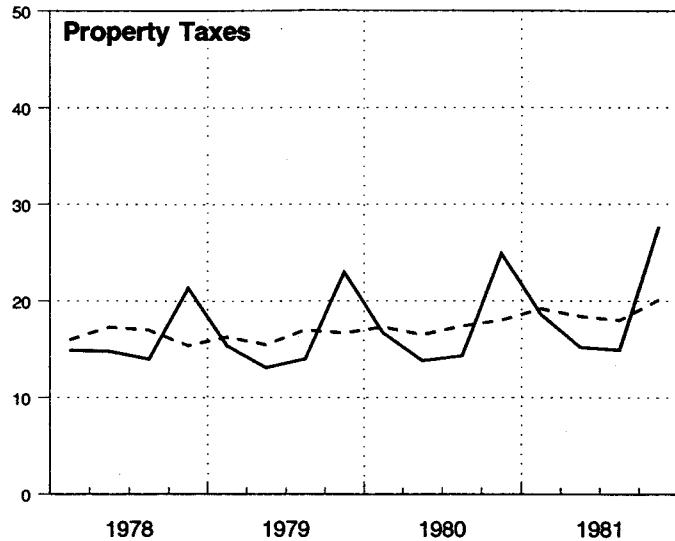
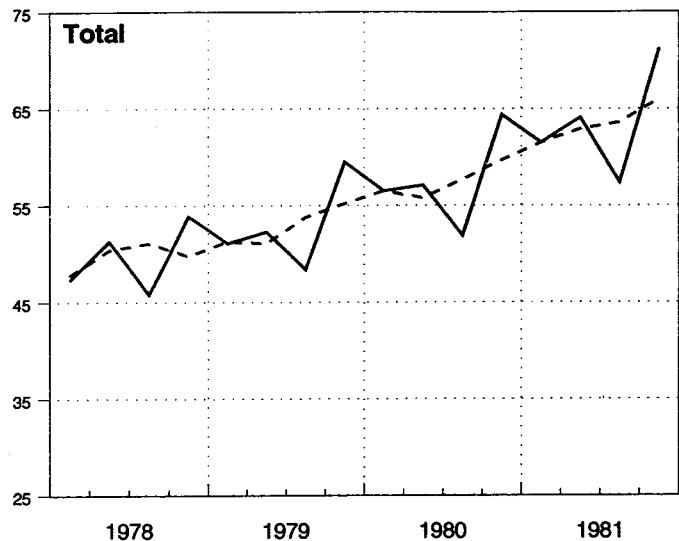
Data are subject to possible inaccuracies in classification, response and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports State Government Tax Collections in 1981 and State Government Finances in 1980. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1979-80.

INTRODUCTION

**Quarterly Tax Collections
of State and Local Governments,
by Level of Government
and for Selected Types of Taxes:
1978 to 1981 (in Billions of Dollars)**

— Actual tax collections
- - - Seasonally-adjusted tax collections



Concurrent adjustment of seasonal factors is utilized in this survey. With each additional quarter of data, seasonal factors are calculated for the current quarter, and prior quarterly seasonal factors are revised as needed. Concurrent adjustment generally reduces the overall magnitude of the revisions to seasonal factors, in comparison to the once-a-year adjustment of seasonal factors utilized in other surveys.

In this survey, concurrent adjustment is particularly important because of the changing nature of the underlying data base. Seven of the nine component series of tax collections are comprised essentially of State government taxes. Changes in the reported amounts of tax collections by these respondents can occur. In addition, reporting discrepancies in the quarterly surveys often become evident when the amounts are compared to the Census Bureau's survey of fiscal year State government tax collections. Concurrent adjustment of the seasonal factors thus incorporates all changes in the underlying data base into the computation of seasonally adjusted statistics each quarter.

It should be emphasized that the method used to compute seasonal factors does not change from quarter-to quarter. Revisions result entirely from changes to the underlying data base or the addition of new data.

The seasonally adjusted statistics are considered final (subject to no further revision) after four years.

Property tax collections since the first quarter 1976, as shown in table 1, are estimated based upon information from a re-

vised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,300 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 75 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (\pm) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

For further information concerning seasonal adjustment of these data, contact David Kellerman, Governments Division, Bureau of the Census, Washington, D.C. 20233 (Area code 301/763-5121). Inquiries regarding other aspects of this report may be directed to Henry Wulf, Governments Division, Bureau of the Census, Washington, D.C. 20233 (Area code 301/763-7664).

QUARTERLY TAX REPORT

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Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:

Fourth Quarter of 1981 and Prior Periods

(Millions of dollars. Data not adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax									
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Individual income	Corporation net income ¹	Motor vehicle and operators' licenses	All other	
QUARTERS													
1981:													
4TH QUARTER . .	71 247	38 442	32 805	27 601	14 967	2 685	1 015	748	12 644	2 875	1 317	7 395	
3D QUARTER . .	57 360	37 389	19 971	14 900	14 451	2 654	1 038	678	11 857	2 950	1 377	7 455	
2D QUARTER . .	64 134	44 005	20 129	15 226	14 662	2 463	1 068	740	13 398	4 989	1 707	9 881	
1ST QUARTER . .	61 546	37 742	23 804	18 613	14 518	2 424	933	696	10 985	3 705	1 866	7 806	
1980:													
4TH QUARTER . .	64 387	34 960	29 427	24 858	13 560	2 535	1 014	677	11 213	2 745	1 200	6 585	
3D QUARTER . .	51 915	33 084	18 831	14 345	12 775	2 424	1 015	654	10 645	2 744	1 253	6 060	
2D QUARTER . .	57 099	39 385	17 715	13 754	12 936	2 397	998	668	11 687	4 897	1 527	8 235	
1ST QUARTER . .	56 479	35 253	21 226	16 658	13 863	2 405	928	671	10 059	3 404	1 906	6 585	
1979:													
4TH QUARTER . .	59 461	32 241	27 220	23 008	12 756	2 583	955	642	10 331	2 673	1 134	5 378	
3D QUARTER . .	48 357	30 602	17 755	14 028	12 022	2 443	983	619	9 696	2 507	1 065	4 994	
2D QUARTER . .	52 327	35 831	16 496	13 088	11 935	2 475	989	676	10 175	4 488	1 539	6 962	
1ST QUARTER . .	51 143	31 670	19 473	15 422	12 438	2 449	892	624	8 621	3 293	1 840	5 564	
1978:													
4TH QUARTER . .	53 858	28 780	25 078	21 374	11 526	2 511	942	634	9 089	2 141	1 026	4 615	
3D QUARTER . .	45 843	28 361	17 482	13 975	10 893	2 574	948	614	8 748	2 172	1 066	4 853	
2D QUARTER . .	51 257	33 313	17 944	14 776	10 896	2 418	991	630	9 798	3 837	1 513	6 398	
1ST QUARTER . .	47 347	28 767	18 580	14 869	10 984	2 277	899	586	7 870	2 987	1 754	5 121	
1977:													
4TH QUARTER . .	52 512	25 640	26 872	23 674	9 925	2 404	925	601	7 893	1 923	930	4 237	
3D QUARTER . .	41 169	25 246	15 923	12 687	9 653	2 445	955	577	7 650	1 964	952	4 286	
2D QUARTER . .	45 907	29 190	16 717	13 955	9 657	2 341	945	595	8 022	3 272	1 404	5 716	
1ST QUARTER . .	43 184	26 035	17 149	13 848	9 505	2 175	859	536	7 287	2 550	1 675	4 749	
1976:													
4TH QUARTER . .	47 674	22 962	24 712	21 762	8 803	2 276	883	576	7 161	1 602	838	3 773	
3D QUARTER . .	37 212	22 046	15 166	12 263	8 426	2 373	928	541	6 319	1 597	946	3 819	
2D QUARTER . .	41 587	26 498	15 089	12 672	8 547	2 265	926	576	7 309	2 769	1 246	5 277	
1ST QUARTER . .	38 671	22 968	15 703	12 887	8 517	2 052	860	542	5 962	2 057	1 722	4 072	
12 MONTHS ENDING													
DECEMBER 1981 . .	254 287	157 578	96 709	76 340	58 598	10 226	4 054	2 862	48 884	14 519	6 267	32 537	
SEPTEMBER 1981 . .	247 427	154 096	93 331	73 597	57 191	10 076	4 053	2 791	47 453	14 389	6 150	31 727	
JUNE 1981 . .	241 982	149 791	92 191	73 042	55 515	9 846	4 030	2 767	46 241	14 183	6 026	30 332	
MARCH 1981 . .	234 947	145 170	89 777	71 570	53 789	9 780	3 960	2 695	44 530	14 091	5 846	28 686	
DECEMBER 1980 . .	229 880	142 680	87 199	69 615	53 134	9 761	3 955	2 670	43 604	13 790	5 886	27 465	
SEPTEMBER 1980 . .	224 954	139 963	84 992	67 765	52 330	9 809	3 896	2 635	42 722	13 718	5 820	26 258	
JUNE 1980 . .	221 396	137 481	83 916	67 448	51 577	9 828	3 864	2 600	41 773	13 481	5 632	25 192	
MARCH 1980 . .	216 624	133 927	82 697	66 782	50 576	9 906	3 855	2 608	40 261	13 072	5 644	23 920	
DECEMBER 1979 . .	211 288	130 344	80 944	65 546	49 151	9 950	3 819	2 561	38 823	12 961	5 578	22 899	
SEPTEMBER 1979 . .	205 685	126 883	78 802	63 912	47 921	9 878	3 806	2 553	37 581	12 429	5 470	22 135	
JUNE 1979 . .	203 171	124 642	78 529	63 859	46 792	10 009	3 771	2 548	36 635	12 094	5 471	21 994	
MARCH 1979 . .	202 101	122 124	79 977	65 547	45 753	9 952	3 773	2 502	36 256	11 443	5 445	21 430	
DECEMBER 1978 . .	198 305	119 221	79 084	64 994	44 299	9 780	3 780	2 464	35 505	11 137	5 359	20 987	
SEPTEMBER 1978 . .	196 959	116 081	80 878	67 294	42 698	9 673	3 763	2 431	34 309	10 919	5 263	20 609	
JUNE 1978 . .	192 285	112 966	79 319	66 006	41 458	9 544	3 770	2 394	33 211	10 711	5 149	20 042	
MARCH 1978 . .	186 935	108 843	78 092	65 185	40 219	9 467	3 724	2 359	31 435	10 146	5 040	19 360	
DECEMBER 1977 . .	182 772	106 111	76 661	64 164	38 740	9 365	3 684	2 309	30 852	9 709	4 961	18 988	
SEPTEMBER 1977 . .	177 934	103 433	74 501	62 252	37 618	9 237	3 642	2 284	30 120	9 388	4 869	18 524	
JUNE 1977 . .	173 977	100 233	73 744	61 828	36 391	9 165	3 615	2 248	28 789	9 021	4 863	18 057	
MARCH 1977 . .	169 657	97 541	72 116	60 545	35 281	9 089	3 596	2 229	28 076	8 518	4 705	17 618	
DECEMBER 1976 . .	165 144	94 474	70 670	59 584	34 293	8 966	3 597	2 236	26 751	8 025	4 752	16 941	
SEPTEMBER 1976 . .	159 558	91 658	67 900	57 257	33 298	8 857	3 600	2 207	25 505	7 716	4 668	16 450	
JUNE 1976 . .	155 477	88 900	66 577	56 332	32 144	8 710	3 585	2 187	24 715	7 293	4 596	15 916	
MARCH 1976 . .	150 940	85 498	65 442	55 164	31 126	8 546	3 549	2 176	23 593	7 031	4 412	15 243	

Note: Because of rounding, detail may not add to total. Property tax amounts are estimated subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1979-80. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

¹Local government collections are included with "Individual income."

QUARTERLY TAX REPORT

Table 2. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:
Fourth Quarter of 1981 and Prior Periods
(Data adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax							
		State ¹	Local ¹	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other	
AMOUNT (MILLIONS OF DOLLARS)											
QUARTERS											
1981:											
4TH QUARTER.	65 994	40 819	25 183	20 062	15 032	2 614	12 554	3 803	1 672	10 157	
3D QUARTER	63 596	40 327	23 320	18 017	14 982	2 633	12 263	3 803	1 715	10 183	
2D QUARTER	62 890	39 208	23 848	18 441	14 766	2 504	12 259	3 566	1 559	9 796	
1ST QUARTER.	61 471	37 409	23 889	19 189	13 863	2 493	11 668	3 460	1 416	9 382	
1980:											
4TH QUARTER.	59 747	37 165	22 586	18 044	13 632	2 473	11 226	3 642	1 532	9 198	
3D QUARTER	57 701	35 660	22 002	17 392	13 242	2 377	11 024	3 534	1 567	8 565	
2D QUARTER	55 829	35 071	20 883	16 512	13 009	2 431	10 683	3 505	1 390	8 299	
1ST QUARTER.	56 473	34 909	21 439	17 338	13 250	2 479	10 665	3 164	1 438	8 159	
1979:											
4TH QUARTER.	55 209	34 349	20 868	16 675	12 841	2 531	10 357	3 565	1 462	7 778	
3D QUARTER	53 789	32 999	20 723	17 017	12 451	2 391	10 070	3 251	1 341	7 288	
2D QUARTER	51 126	31 872	19 312	15 523	11 979	2 498	9 282	3 217	1 401	7 226	
1ST QUARTER.	51 311	31 302	19 900	16 312	11 902	2 539	9 114	3 038	1 366	7 040	
1978:											
4TH QUARTER.	49 805	30 748	19 143	15 418	11 625	2 471	9 131	2 873	1 351	6 936	
3D QUARTER	51 102	30 620	20 402	16 971	11 274	2 502	9 122	2 810	1 352	7 071	
2D QUARTER	50 376	29 578	20 834	17 316	10 892	2 427	8 912	2 748	1 384	6 697	
1ST QUARTER.	47 784	28 373	19 267	15 980	10 545	2 378	8 292	2 741	1 272	6 576	
1977:											
4TH QUARTER.	47 746	27 491	20 424	17 047	10 026	2 381	7 944	2 594	1 261	6 493	
3D QUARTER	45 890	27 312	18 536	15 350	9 990	2 359	8 016	2 558	1 212	6 405	
2D QUARTER	45 031	25 860	18 592	16 179	9 597	2 335	7 267	2 335	1 294	6 026	
1ST QUARTER.	43 960	25 609	18 147	15 204	9 164	2 293	7 653	2 337	1 181	6 128	
1976:											
4TH QUARTER.	43 214	24 670	18 521	15 558	8 898	2 256	7 233	2 165	1 175	5 929	
3D QUARTER	41 535	23 925	17 639	14 744	8 705	2 274	6 664	2 104	1 220	5 824	
2D QUARTER	40 589	23 403	17 251	14 599	8 436	2 250	6 583	1 960	1 160	5 601	
1ST QUARTER.	39 614	22 538	17 055	14 408	8 276	2 181	6 220	1 891	1 181	5 457	
PERCENT CHANGE FROM PREVIOUS QUARTER											
1981:											
4TH QUARTER.	3.8	1.2	8.0	11.4	.3	-.7	3.2	-	-2.5	-.3	
3D QUARTER	1.1	2.9	-2.2	-2.3	1.5	5.2	6.7	10.0	4.0		
2D QUARTER	2.3	4.8	-2	-3.9	6.5	.5	5.1	3.0	10.0	4.4	
1ST QUARTER.	2.9	.7	5.8	6.3	1.7	.8	3.9	-5.0	-7.6	2.0	
1980:											
4TH QUARTER.	3.6	4.2	2.7	3.7	2.9	4.0	1.8	3.1	-2.3	7.4	
3D QUARTER	3.4	1.7	5.4	5.3	1.8	-2.2	3.2	.8	12.8	3.2	
2D QUARTER	-1.1	.5	-2.6	-4.8	-1.8	-1.9	.2	10.8	-3.3	2.0	
1ST QUARTER.	2.3	1.6	2.7	4.0	3.2	-2.0	3.0	-11.3	-1.7	4.6	
1979:											
4TH QUARTER.	2.6	4.1	.7	-2.0	3.1	5.9	2.9	10.3	9.0	6.7	
3D QUARTER	5.2	3.5	7.3	9.6	3.9	-4.3	8.5	.4	-4.3	.9	
2D QUARTER	-.7	1.8	-3.0	-4.8	.6	-1.6	1.8	5.9	2.6	2.7	
1ST QUARTER.	3.0	1.8	4.0	5.8	2.4	2.8	-.2	5.7	1.2	1.5	
1978:											
4TH QUARTER.	-2.5	.4	-6.2	-9.1	3.1	-1.3	.1	2.2	-.1	-1.9	
3D QUARTER	1.5	3.5	-2.1	-2.0	3.5	3.1	2.4	2.3	-2.3	5.6	
2D QUARTER	5.4	4.2	8.1	8.4	3.3	2.1	7.5	.3	8.8	1.8	
1ST QUARTER.1	3.3	-5.6	-6.2	5.2	-	4.3	5.8	.9	1.3	
1977:											
4TH QUARTER.	4.0	.7	10.2	11.1	.4	.9	-.9	1.4	4.1	1.4	
3D QUARTER	1.9	5.6	-.4	-5.1	4.1	1.0	10.3	9.6	-6.6	6.3	
2D QUARTER	2.4	1.0	2.3	6.4	4.7	1.9	-5.0	-.2	9.6	-1.6	
1ST QUARTER.	1.7	3.8	-2.6	-2.3	3.0	1.6	5.8	8.1	.5	3.4	
1976:											
4TH QUARTER.	4.0	3.0	5.0	5.4	2.2	-.8	8.5	2.9	-3.7	1.8	
3D QUARTER	2.3	2.2	2.2	1.0	3.2	1.1	1.2	7.4	5.1	4.0	
2D QUARTER	2.5	3.8	1.1	1.3	1.9	3.1	5.8	3.6	-1.8	2.6	
1ST QUARTER.	4.0	3.8	4.5	4.2	4.9	1.4	3.2	8.5	8.5	1.7	

- Represents zero.

¹Total tax collections are obtained by summing the seasonally adjusted collections by type of tax. State and local government adjusted tax collections, when summed, differ slightly from the totals shown. This results from differences in the level of precision used during computation as well as from the seasonal adjustment method applied.

QUARTERLY TAX REPORT

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Table 3. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1981 and Prior Periods

(Dollar amounts in millions)

Area	Area popu- lation, 1980 ¹	Collections, 12 months ended December			Area	Area popu- lation, 1980 ¹	Collections, 12 months ended December		
		1981	1980	Percent change			1981	1980	Percent change
ALABAMA									
JEFFERSON COUNTY	671 197	80.3	109.1	2-26.4	POLK COUNTY	303 170	141.5	129.8	9.0
MOBILE COUNTY	364 379	40.8	35.3	15.6	KANSAS				
ARIZONA									
MARICOPA COUNTY	1 508 030	423.9	380.6	11.4	SEDWICK COUNTY	366 531	130.0	146.8	2-11.4
PIMA COUNTY	531 263	184.7	175.4	5.3	KENTUCKY				
ARKANSAS									
PULASKI COUNTY	340 613	70.6	69.2	2.0	JEFFERSON COUNTY	684 793	156.8	148.2	5.8
CALIFORNIA									
ALAMEDA COUNTY	1 105 379	298.4	262.5	13.7	LOUISIANA				
CONTRA COSTA COUNTY	657 252	262.2	232.1	13.4	EAST BATON ROUGE PARISH	366 164	51.7	37.6	37.5
FRESNO COUNTY	515 013	154.3	124.1	24.3	JEFFERSON PARISH	454 592	65.3	66.9	-2.4
KERN COUNTY	403 089	229.9	175.4	31.1	ORLEANS PARISH	557 482	83.7	91.1	2-8.1
LOS ANGELES COUNTY	7 477 657	2 183.2	1 816.3	20.2	MARYLAND				
MONTEREY COUNTY	290 444	83.8	70.7	18.5	ANNE ARUNDEL COUNTY	370 775	108.1	89.5	20.8
ORANGE COUNTY	1 931 570	689.3	527.1	30.8	BALTIMORE CITY	786 775	250.9	227.1	10.5
RIVERSIDE COUNTY	663 923	219.7	189.1	16.2	BALTIMORE COUNTY	655 615	205.7	189.2	8.7
SACRAMENTO COUNTY	783 381	194.8	162.2	20.1	MONTGOMERY COUNTY	579 053	328.4	307.6	6.8
SAN BERNARDINO COUNTY	893 157	233.2	212.4	9.8	PRINCE GEORGES COUNTY	665 071	212.5	198.3	7.2
SAN DIEGO COUNTY	1 861 846	424.2	441.0	-3.8	MASSACHUSETTS				
SAN FRANCISCO COUNTY	678 974	229.3	209.9	9.2	BRISTOL COUNTY	474 641	185.8	196.3	-5.3
SAN JOAQUIN COUNTY	347 342	93.4	93.0	.4	ESSEX COUNTY	633 632	334.6	348.4	-4.0
SAN MATEO COUNTY	588 164	224.2	194.6	15.2	HAMPDEN COUNTY	443 018	177.9	178.3	-.2
SANTA BARBARA COUNTY	298 660	98.3	83.4	17.9	MIDDLESEX COUNTY	1 367 034	875.5	881.7	-.7
SANTA CLARA COUNTY	1 295 071	470.3	385.8	21.9	NORFOLK COUNTY	606 587	415.7	420.1	-1.0
VENTURA COUNTY	529 899	180.5	152.4	18.4	PLYMOUTH COUNTY	405 437	220.5	213.6	3.2
COLORADO									
DENVER COUNTY	491 396	210.8	191.7	10.0	SUFFOLK COUNTY	650 142	566.1	511.0	10.8
EL PASO COUNTY	309 424	89.3	79.6	12.2	WORCESTER COUNTY	646 352	264.0	263.6	.2
JEFFERSON COUNTY	371 741	148.5	124.3	19.5	MASSACHUSETTS				
CONNECTICUT									
FAIRFIELD COUNTY	807 143	542.1	485.5	11.7	BRISTOL COUNTY	474 641	185.8	196.3	-5.3
HARTFORD COUNTY	807 766	464.4	420.8	10.4	ESSEX COUNTY	633 632	334.6	348.4	-4.0
NEW HAVEN COUNTY	761 337	383.7	359.2	6.8	HAMPDEN COUNTY	443 018	177.9	178.3	-.2
DELAWARE									
NEW CASTLE COUNTY	398 115	92.5	84.1	10.0	MIDDLESEX COUNTY	1 367 034	875.5	881.7	-.7
DISTRICT OF COLUMBIA									
WASHINGTON, D.C.	637 651	284.7	222.4	28.0	NORFOLK COUNTY	694 600	408.3	361.8	12.9
FLORIDA									
BROWARD COUNTY	1 014 043	348.9	329.7	5.8	OAKLAND COUNTY	1 011 793	718.5	639.5	12.4
DADE COUNTY	1 625 979	933.3	473.2	297.2	WASHTENAW COUNTY	264 748	198.3	178.1	11.3
DUVAL COUNTY	570 981	158.3	90.5	74.9	WAYNE COUNTY	2 337 240	1 133.6	1 026.5	10.4
HILLSBOROUGH COUNTY	646 960	172.4	95.1	281.3	MINNESOTA				
ORANGE COUNTY	471 660	186.5	89.4	210.6	GENESEE COUNTY	450 449	245.0	213.5	14.8
PALM BEACH COUNTY	573 125	251.3	211.8	18.6	INGHAM COUNTY	272 437	129.1	117.1	10.2
PINELLAS COUNTY	728 409	195.6	137.5	342.3	KENT COUNTY	444 506	188.0	160.7	17.0
POLK COUNTY	321 652	77.2	64.4	19.9	MACOMB COUNTY	694 600	408.3	361.8	12.9
GEORGIA									
DE KALB COUNTY	483 024	148.5	126.7	17.2	OAKLAND COUNTY	1 011 793	718.5	639.5	12.4
FULTON COUNTY	589 904	323.9	294.7	9.9	WASHTENAW COUNTY	264 748	198.3	178.1	11.3
HAWAII									
HONOLULU COUNTY	762 874	174.0	157.3	10.6	MISSOURI				
ILLINOIS									
COOK COUNTY	5 253 190	2 391.7	2 112.6	13.2	JACKSON COUNTY	629 180	116.9	197.2	2-40.7
DU PAGE COUNTY	658 177	212.3	330.4	2-35.7	ST LOUIS CITY	453 085	82.4	85.8	-4.0
KANE COUNTY	278 405	116.9	117.3	-.3	ST LOUIS COUNTY	974 815	351.1	371.3	-5.4
LAKE COUNTY	440 372	251.5	233.7	7.6	MISSOURI				
ST CLAIR COUNTY	265 469	55.7	48.8	14.1	BERGEN COUNTY	845 385	564.7	519.4	8.7
WILL COUNTY	324 460	160.8	124.8	28.8	BURLINGTON COUNTY	362 542	148.6	140.6	5.7
INDIANA									
ALLEN COUNTY	294 335	88.0	88.1	-.1	CAMDEN COUNTY	471 650	231.5	207.0	11.8
LAKE COUNTY	522 965	209.8	219.9	-4.6	ESSEX COUNTY	850 451	479.6	443.6	8.1
MARION COUNTY	765 233	(NA)	269.3	(NA)	HUDSON COUNTY	556 972	266.1	225.0	18.3
NEW JERSEY									
BERGEN COUNTY					MERCER COUNTY	307 863	183.4	165.0	11.2
BURLINGTON COUNTY					MIDDLESEX COUNTY	595 893	348.5	309.7	12.5
CAMDEN COUNTY					MONMOUTH COUNTY	503 173	279.6	257.1	8.8
ESSEX COUNTY					MORRIS COUNTY	407 630	286.8	255.2	12.4
HUDSON COUNTY					OCEAN COUNTY	346 038	191.8	177.6	8.0
MERCER COUNTY					PASSAIC COUNTY	447 585	202.8	191.5	5.9
MIDDLESEX COUNTY					UNION COUNTY	504 094	301.4	268.2	12.4

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 3. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1981 and Prior Periods—Continued
(Dollar amounts in millions)

Area	Area population, 1980 ¹	Collections, 12 months ended December			Area	Area population, 1980 ¹	Collections, 12 months ended December							
		1981	1980	Percent change			1981	1980	Percent change					
NEW MEXICO														
BERNALILLO COUNTY	419 700	105.0	93.6	12.2	PENNSYLVANIA--CONTINUED									
NEW YORK														
ALBANY COUNTY	285 909	110.0	104.4	5.4	LUZERNE COUNTY	343 079	61.4	56.9	7.9					
ERIE COUNTY	1 015 472	474.9	477.8	-0.6	MONTGOMERY COUNTY	643 621	279.9	255.8	9.4					
MONROE COUNTY	702 238	416.6	376.1	10.8	PHILADELPHIA COUNTY	1 688 210	391.8	354.0	10.7					
NASSAU COUNTY	1 321 582	1 266.6	1 183.9	7.0	WESTMORELAND COUNTY	392 294	99.2	85.1	16.6					
NEW YORK CITY	7 071 030	3 513.3	3 200.4	9.8	YORK COUNTY	312 963	70.5	62.2	13.3					
ONEIDA COUNTY	253 466	110.2	101.1	9.0	RHODE ISLAND									
ONONDAGA COUNTY	463 324	181.6	171.1	6.1	PROVIDENCE COUNTY	571 349	264.2	215.2	22.8					
SUFFOLK COUNTY	1 284 231	1 081.9	957.4	13.0	SOUTH CAROLINA									
WESTCHESTER COUNTY	866 599	781.7	708.9	10.3	CHARLESTON COUNTY	277 308	76.5	61.4	24.6					
NORTH CAROLINA														
GUILFORD COUNTY	317 154	91.2	91.2	-	GREENVILLE COUNTY	287 913	69.1	61.3	12.7					
MECKLENBURG COUNTY	404 270	133.2	129.9	2.5	RICHLAND COUNTY	267 823	64.3	59.8	7.5					
WAKE COUNTY	300 833	86.3	79.3	8.6	TENNESSEE									
OHIO														
CUYAHOGA COUNTY	1 498 295	674.9	636.1	6.1	DAVIDSON COUNTY	477 811	116.9	117.4	-0.4					
FRANKLIN COUNTY	869 109	256.7	249.9	2.7	HAMILTON COUNTY	287 740	85.5	67.2	27.2					
HAMILTON COUNTY	873 136	330.3	292.8	12.8	KNOX COUNTY	319 694	72.9	62.7	16.3					
LORAIN COUNTY	274 909	86.2	83.9	2.7	SHELBY COUNTY	777 113	233.7	176.7	32.3					
LUCAS COUNTY	471 741	172.6	158.1	9.2	TEXAS									
MAHONING COUNTY	289 487	72.0	71.9	1	BEXAR COUNTY	988 800	210.0	196.0	7.1					
MONTGOMERY COUNTY	571 697	194.6	185.4	5.0	DALLAS COUNTY	1 556 549	654.4	570.1	14.6					
STARK COUNTY	378 823	101.6	98.1	3.6	EL PASO COUNTY	479 899	(NA)	86.2	(NA)					
SUMMIT COUNTY	524 472	175.4	145.1	20.9	HARRIS COUNTY	2 409 544	1 127.4	1 032.8	9.2					
OKLAHOMA					TARRANT COUNTY	860 880	165.2	149.4	10.6					
OKLAHOMA COUNTY	568 933	113.3	112.5	0.7	TRAVIS COUNTY	419 335	142.4	120.0	18.7					
TULSA COUNTY	470 593	122.5	139.9	-12.4	UTAH									
OREGON					SALT LAKE COUNTY									
MULTNOMAH COUNTY	562 640	285.2	255.2	11.8	619 066	200.0	183.5	9.0	VIRGINIA					
PENNSYLVANIA														
ALLEGHENY COUNTY	1 450 085	529.2	502.8	5.3	FAIRFAX COUNTY	596 901	370.3	317.1	16.1					
BERKS COUNTY	312 509	76.5	67.5	13.3	NORFOLK CITY	266 979	53.7	48.4	11.0					
BUCKS COUNTY	479 211	211.0	182.3	15.7	WASHINGTON									
CHESTER COUNTY	316 660	73.9	69.9	5.7	KING COUNTY	1 269 749	417.2	357.2	16.8					
DELAWARE COUNTY	555 007	180.4	165.6	8.9	PIERCE COUNTY	485 643	113.7	97.7	16.4					
ERIE COUNTY	279 780	85.0	80.8	5.2	SNOHOMISH COUNTY	337 016	86.4	72.0	20.0					
LANCASTER COUNTY	362 346	53.7	48.3	11.2	SPOKANE COUNTY	341 835	71.1	72.4	-1.8					
LEHIGH COUNTY	273 582	88.0	83.9	4.9	WISCONSIN									
WISCONSIN														
DANE COUNTY					DANE COUNTY	323 545	119.3	130.4	-8.5					
MILWAUKEE COUNTY					MILWAUKEE COUNTY	964 988	472.8	393.8	20.1					
WAUKESHA COUNTY					WAUKESHA COUNTY	280 326	148.2	129.5	14.4					

Note: For areas shown, amounts are based on a mail canvas of all local tax collecting governments with imputations for nonrespondent units. See text discussion of "Sources of Data and Limitations."

NA Not available.

¹Population data are from the 1980 Decennial Census.

²Reflects change in collection cycle.

³Reflects increase in tax rates.

QUARTERLY TAX REPORT

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Table 4. Collections of Selected State Taxes, Fourth Quarter of 1981 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts			
	4th quarter 1981 (thousand dollars)	12-month periods			4th quarter 1981 (thousand dollars)	12-month periods		
		Year ended Dec. 1981 (thousand dollars)	Percent change from--	Year ended Sept. 1981		Year ended Dec. 1981 (thousand dollars)	Percent change from--	Year ended Sept. 1981
UNITED STATES, TOTAL ²	38 442 165	157 577 753	2.3	10.4	12 415 091	48 687 408	2.3	9.7
ALABAMA	551 760	2 206 278	2.7	16.1	158 317	609 075	2.3	5.8
ARIZONA	584 855	2 557 931	4.5	38.3	(X)	(X)	(X)	(X)
ARKANSAS	478 361	1 805 473	1.5	4.2	199 942	779 726	-5.0	-4.1
CALIFORNIA	283 220	1 229 730	1.2	3.0	102 892	415 349	1.0	8.5
COLORADO	5 175 513	21 073 366	1.6	3.9	1 895 934	7 634 245	2.1	9.7
CONNECTICUT	463 453	1 534 863	3.9	2.0	152 760	575 841	4.2	10.7
DELAWARE	520 273	2 179 022	2.5	14.2	248 421	967 469	1.8	13.7
FLORIDA	136 212	567 669	2.3	5.0	(X)	(X)	(X)	(X)
GEORGIA	1 288 758	5 525 560	1.2	10.2	648 070	2 689 635	1.9	14.3
HAWAII	769 395	3 172 331	2.3	11.6	266 776	1 058 297	2.1	8.9
IDAHO	276 845	1 132 173	2.0	6.7	140 278	575 216	1.9	9.1
ILLINOIS	137 756	566 555	2.7	12.3	37 522	148 866	.6	8.2
INDIANA	1 791 583	7 409 211	1.9	2.7	587 529	2 324 694	-	-2.2
IOWA	680 090	2 895 007	1.1	9.6	297 208	1 426 450	1.7	6.8
KANSAS	429 550	1 910 932	2.0	7.6	135 123	526 453	-.1	-1.4
KENTUCKY	331 734	1 434 641	1.1	7.6	118 301	460 359	1.2	6.4
LOUISIANA	667 146	2 418 029	3.3	9.4	174 433	661 443	2.0	5.8
MAINE	774 916	3 073 117	4.6	20.1	237 948	905 879	3.5	14.6
MARYLAND	162 838	707 162	1.9	9.3	61 633	248 671	1.6	12.4
MASSACHUSETTS	789 193	3 058 040	2.0	8.3	201 415	776 539	1.3	7.0
MICHIGAN	1 162 604	4 692 302	.4	16.9	225 528	925 430	-1.7	18.6
MINNESOTA	1 655 154	6 357 246	.9	3.9	478 849	1 893 633	2.3	9.0
MISSISSIPPI	930 582	3 548 721	2.6	9.8	230 982	754 793	8.0	13.2
MISSOURI	352 469	1 471 598	1.9	9.9	195 028	760 743	2.1	6.3
MONTANA	502 326	2 222 983	1.0	6.8	197 777	812 614	.8	6.3
NEBRASKA	127 467	511 679	3.3	10.2	(X)	(X)	(X)	(X)
NEVADA	211 714	841 610	1.4	1.3	72 759	295 951	.4	7.4
NEW HAMPSHIRE	173 966	630 827	9.5	28.9	83 673	284 989	13.9	52.1
NEW JERSEY	76 384	293 356	7.2	12.6	(X)	(X)	(X)	(X)
NEW MEXICO	1 334 684	5 436 476	.4	18.6	361 783	1 265 082	2.6	4.4
NEW YORK	270 872	1 240 081	.2	21.5	126 459	536 505	-	20.1
NORTH CAROLINA	3 630 969	15 147 675	1.8	11.8	810 813	3 104 661	2.7	4.1
NORTH DAKOTA	930 949	3 663 634	3.1	9.9	199 712	771 140	1.9	8.4
OHIO	128 966	529 460	7.9	33.9	39 162	140 814	4.3	14.5
OKLAHOMA	1 105 579	5 476 364	1.2	13.6	400 839	1 754 093	.8	22.4
OREGON	625 033	2 518 366	7.1	26.4	121 151	441 088	7.2	27.2
PENNSYLVANIA	399 780	1 623 250	.6	7.0	(X)	(X)	(X)	(X)
RHODE ISLAND	1 675 375	7 883 148	2.0	6.5	543 527	2 155 041	1.7	6.8
SOUTH CAROLINA	158 213	633 901	2.6	10.8	46 443	185 408	1.6	6.6
SOUTH DAKOTA	484 486	1 926 815	3.0	9.7	159 674	642 819	1.9	8.0
TENNESSEE	81 693	327 312	4.7	15.4	46 393	175 733	6.3	15.5
TEXAS	485 936	2 050 715	2.2	7.0	277 701	1 088 254	1.7	9.0
UTAH	2 119 984	8 710 731	5.2	23.0	883 622	3 220 511	6.0	20.9
VERMONT	228 616	915 314	3.7	13.8	98 307	376 188	3.5	13.6
WIRGINIA	83 110	313 896	2.7	12.4	12 941	47 306	1.7	11.3
WASHINGTON	828 503	3 160 857	1.6	8.9	168 267	665 434	.7	7.1
WEST VIRGINIA	908 351	3 284 297	3.1	10.3	473 379	1 790 741	2.9	9.5
WISCONSIN	365 555	1 365 253	4.5	11.0	206 200	693 998	7.4	16.6
WYOMING	934 538	3 714 711	1.9	8.3	231 329	908 463	1.1	5.9
EXHIBIT: DISTRICT OF COLUMBIA	174 856	628 085	19.9	38.3	58 291	211 769	4.9	14.3
	198 722	1 155 986	2.8	20.9	66 154	258 117	3.4	20.8

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 4. Collections of Selected State Taxes, Fourth Quarter of 1981 and Prior Periods—Continued

State	Motor fuel sales					Tobacco product sales				
	4th quarter 1981 (thousand dollars)	12-month periods			4th quarter 1981 (thousand dollars)	12-month periods			Year ended Dec. 1981 (thousand dollars)	Percent change from—
		Year ended Dec. 1981 (thousand dollars)	Percent change from—	Year ended Sept. 1981	Year ended Dec. 1980	Year ended Dec. 1981 (thousand dollars)	Percent change from—	Year ended Sept. 1981	Year ended Dec. 1980	
UNITED STATES, TOTAL ²	2 656 829	10 112 745	1.5	4.8	981 188	3 919 598	-	-	2.5	
ALABAMA	60 469	240 072	-.7	26.1	17 068	69 817	-	-	15.7	
ALASKA	11 291	28 840	31.8	29.0	1 051	4 138	5.1	2.7		
ARIZONA	29 795	122 938	.3	2.2	10 108	40 410	-	-	1.4	
ARKANSAS	34 076	133 548	-.9	-.5	12 464	51 525	-1.0	-.3		
CALIFORNIA	212 200	836 326	-.8	-.5	68 701	271 918	-2.6	-2.2		
COLORADO	34 725	120 387	7.7	10.4	9 585	37 904	1.7	3.9		
CONNECTICUT	37 967	150 241	.1	-.1	18 953	74 708	-.1	-1.1		
DELAWARE	8 156	27 859	3.3	-4.5	3 118	12 527	-.4	1.8		
FLORIDA	104 440	429 497	1.3	3.5	62 929	265 870	-1.3	1.8		
GEORGIA	87 910	354 371	.7	5.4	19 829	82 900	-1.0	1.7		
HAWAII	8 114	33 381	-.3	-2.6	3 882	14 088	4.3	5.6		
IDAHO	15 690	53 285	4.4	7.5	1 972	8 298	-.6	1.6		
ILLINOIS	89 062	364 940	-2.6	-3.0	46 488	179 509	1.7	-.4		
INDIANA	66 249	258 189	-	-.8	20 107	85 837	-.7	2.2		
IOWA	49 467	166 165	5.0	3.6	15 824	55 552	7.5	17.6		
KANSAS	28 660	115 074	-	.3	8 128	33 602	-1.9	-.0.5		
KENTUCKY	51 352	194 419	.2	2.6	4 994	22 034	-1.6	2.9		
LOUISIANA	51 721	190 272	3.0	3.2	16 100	65 240	.9	5.5		
MAINE	12 523	49 260	-.3	-1.5	5 902	24 598	-.2	1.0		
MARYLAND	47 318	188 271	-.6	1.0	17 099	70 263	-1.3	10.3		
MASSACHUSETTS	70 387	267 759	-.2	23.5	36 939	157 495	-.3	9.2		
MICHIGAN	108 949	439 977	-.4	-4.3	34 455	143 053	1.1			
MINNESOTA	69 780	247 867	2.8	11.4	22 433	89 266	-.8	2.6		
MISSISSIPPI	26 066	108 773	.5	-.12.2	8 735	35 093	1.1	3.0		
MISSOURI	42 887	193 690	-1.0	1.5	14 953	61 267	-.5	.7		
MONTANA	13 401	50 026	-.7	2.0	2 612	11 703	-2.4	—		
NEBRASKA	31 964	125 932	1.6	21.3	5 988	23 575	—	3.9		
NEVADA	15 239	46 030	16.5	32.1	3 414	13 566	1.6	8.7		
NEW HAMPSHIRE	15 724	52 326	6.4	10.4	6 248	26 344	-1.2	.9		
NEW JERSEY	72 142	285 343	-.3	-.7	44 113	177 184	-.3	2.1		
NEW MEXICO	22 088	79 157	2.9	7.3	3 706	15 029	-1.8	.6		
NEW YORK	118 237	449 005	-3.5	-2.2	84 385	339 504	-.2	1.8		
NORTH CAROLINA	94 233	326 689	6.9	13.6	4 378	18 253	-1.2	—		
NORTH DAKOTA	11 457	35 129	5.5	13.0	2 448	9 812	.6	2.1		
OHIO	138 828	434 732	10.8	13.4	51 315	200 372	-4.7	-8.1		
OKLAHOMA	34 087	133 305	2.2	3.9	21 544	86 135	1.5	9.6		
OREGON	22 276	88 325	-.6	-1.9	10 913	35 134	4.7	17.8		
PENNSYLVANIA	146 118	576 814	-.9	-2.0	64 253	257 196	.1	1.4		
RHODE ISLAND	10 973	42 604	3.2	10.6	6 353	25 196	.4	1.9		
SOUTH CAROLINA	54 347	200 366	5.0	13.9	7 158	30 018	-.1	4.3		
SOUTH DAKOTA	15 853	53 263	1.5	11.2	2 584	10 918	—	3.0		
TENNESSEE	69 821	253 341	5.4	13.8	19 246	77 633	.4	2.5		
TEXAS	120 039	499 693	3.1	6.0	83 935	339 766	-.1	3.0		
UTAH	20 872	79 106	6.8	14.4	2 887	11 223	2.9	5.8		
VERMONT	6 345	22 729	-.4	2.9	2 561	10 310	.1	6.3		
VIRGINIA	84 745	330 378	.7	14.2	4 473	18 151	.7	1.4		
WASHINGTON	67 368	258 049	-.1	3.7	28 759	85 901	11.6	20.4		
WEST VIRGINIA	27 038	97 196	.8	-2.4	9 318	38 138	.2	.5		
WISCONSIN	75 609	238 011	9.6	21.3	25 428	95 964	3.0	9.1		
WYOMING	8 771	39 795	.1	-3.8	1 352	5 661	-.5	-1.0		
EXHIBIT: DISTRICT OF COLUMBIA	5 323	19 651	11.6	18.3	2 390	10 607	-.2	-3.1		

See footnotes at end of table.

QUARTERLY TAX REPORT

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Table 4. Collections of Selected State Taxes, Fourth Quarter of 1981 and Prior Periods—Continued

State	Alcoholic beverage sales					Individual income				
	4th quarter 1981 (thousand dollars)	12-month periods		4th quarter 1981 (thousand dollars)	12-month periods		'Year ended Dec. 1981 (thousand dollars)	Percent change from--		
		Year ended Dec. 1981 (thousand dollars)	Percent change from--		Year ended Sept. 1981	Year ended Dec. 1980		Year ended Sept. 1981	Year ended Dec. 1980	
UNITED STATES, TOTAL ²	706,573	2 702 558	2.5	6,9	11 349 948	43 580 157	2.9			11.4
ALABAMA	27 612	95 385	4.1	8.1	136 788	538 334	4.4			32.9
ALASKA	2 674	9 412	14.4	36.4	329	872	-68.3			-96.6
ARIZONA	5 510	22 918	-1.6	3.1	117 467	404 518	6.8			26.3
ARKANSAS	5 983	23 643	1.4	3.2	83 665	338 057	3.5			-1.
CALIFORNIA	38 529	142 394	-	-5.6	1 769 044	6 813 484	2.6			-1.1
COLORADO	6 895	24 885	.7	2.7	192 416	480 078	5.5			-5.2
CONNECTICUT	6 138	25 955	3.6	4.9	32 009	133 004	12.9			32.1
DELAWARE	1 588	5 177	.7	2.2	69 011	276 177	3.0			10.6
FLORIDA	75 277	306 915	1.4	5.1	(X)	(X)	(X)			
GEORGIA	23 640	98 295	.2	3.3	297 298	1 122 949	3.9			18.8
HAWAII	3 882	9 872	27.6	15.3	91 975	349 643	1.8			4.1
IDAHO	2 007	8 228	1.6	10.5	52 940	209 000	5.4			24.1
ILLINOIS	22 142	77 519	4.6	-.3	502 042	2 127 820	2.0			7.9
INDIANA	9 889	34 861	.3	.6	161 859	676 665	2.2			28.0
IOWA	4 378	17 299	.8	14.2	164 153	712 580	3.2			18.5
KANSAS	8 876	33 508	2.5	8.1	97 637	440 925	3.4			20.7
KENTUCKY	4 668	16 623	1.2	3.6	158 912	593 884	3.6			12.8
LOUISIANA	14 648	55 897	1.7	6.5	78 958	195 499	.4			-27.5
MAINE	7 962	28 734	1.9	4.8	48 250	194 815	4.7			24.1
MARYLAND	7 631	29 664	-1.1	.1	363 935	1 276 013	3.3			12.4
MASSACHUSETTS	22 752	89 702	-5.6	9.3	566 562	2 239 047	.9			15.4
MICHIGAN	23 421	96 494	-.7	-2.2	626 235	2 066 309	2.0			6.2
MINNESOTA	13 547	55 765	-.4	1.3	430 558	1 500 539	2.4			17.7
MISSISSIPPI	7 511	34 158	-1.6	8.0	48 659	199 357	-1.8			21.7
MISSOURI	7 438	25 421	1.6	1.4	171 343	710 980	2.4			12.5
MONTANA	3 672	14 675	.7	3.4	38 105	153 061	1.7			5.0
NEBRASKA	3 802	13 334	1.4	1.8	61 036	200 034	.3			-17.8
NEVADA	3 223	11 563	-.1	1.7	(X)	(X)	(X)			
NEW HAMPSHIRE	1 230	4 899	3.1	6.5	624	12 920	2.6			19.9
NEW JERSEY	18 346	59 021	-	3.2	311 535	1 221 371	3.1			15.9
NEW MEXICO	4 243	11 822	22.7	47.3	6 18 264	52 503	-27.7			51.6
NEW YORK	37 283	147 682	-.1	-1.0	1 910 055	7 485 057	3.9			18.8
NORTH CAROLINA	28 450	114 068	1.5	5.2	402 485	1 405 119	3.7			11.9
NORTH DAKOTA	1 715	5 990	.4	-7.4	4 669	60 551	-1.8			8.7
OHIO	16 693	92 352	-1.4	20.6	279 379	1 209 785	3.1			14.9
OKLAHOMA	12 747	49 308	10.9	35.9	147 707	575 655	10.8			341.9
OREGON	2 718	10 680	-.6	2.7	258 386	1 022 183	.7			12.7
PENNSYLVANIA	37 170	141 469	11.4	23.9	445 239	1 926 234	3.0			9.7
RHODE ISLAND	1 462	6 440	-10.8	-17.0	53 408	208 460	4.0			26.6
SOUTH CAROLINA	22 059	90 662	1.0	5.8	189 997	626 568	4.9			16.0
SOUTH DAKOTA	2 086	9 566	1.2	17.7	(X)	(X)	(X)			
TENNESSEE	14 055	54 881	2.1	9.3	3 585	38 387	6.4			24.5
TEXAS	78 445	254 464	12.4	23.5	(X)	(X)	(X)			
UTAH	2 071	7 513	1.8	6.4	88 787	320 701	4.1			15.2
VERMONT	4 094	14 059	1.8	6.2	28 598	107 526	4.4			21.2
VIRGINIA	19 202	77 565	-4.0	-.3	408 982	1 380 570	3.5			14.8
WASHINGTON	24 758	92 474	3.5	2.7	(X)	(X)	(X)			
WEST VIRGINIA	1 427	5 418	8.4	-9.6	76 031	285 021	3.6			8.3
WISCONSIN	10 761	42 400	4.4	9.3	397 559	1 687 902	.9			10.5
WYOMING	263	1 529	-7.7	-8.3	(X)	(X)	(X)			
EXHIBIT: DISTRICT OF COLUMBIA	1 949	8 018	-1.1	2.1	84 636	338 518	6.0			22.3

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 4. Collections of Selected State Taxes, Fourth Quarter of 1981 and Prior Periods—Continued

State	Corporation net income				Motor vehicle and operators' license			
	4th quarter 1981 (thousand dollars)	12-month periods			4th quarter 1981 (thousand dollars)	12-month periods		
		Year ended Dec. 1981 (thousand dollars)	Percent change from—			Year ended Sept. 1981	Year ended Dec. 1980	Year ended Dec. 1981 (thousand dollars)
UNITED STATES, TOTAL ²	2 874 705	14 518 864	.9	5.3	1 219 532	5 879 055	2.0	6.3
ALABAMA	22 736	109 400	10.4	.5	14 812	48 457	-2.1	26.4
ALASKA	142 000	846 605	-6.9	16.3	3 360	12 251	3.7	2.6
ARIZONA	30 483	116 188	5.3	-10.7	20 561	74 421	4.3	17.5
ARKANSAS	13 680	82 027	1.9	-1.9	12 169	69 687	-3.1	-5.9
CALIFORNIA	554 589	2 765 430	1.7	7.6	119 101	496 520	3.9	13.8
COLORADO	14 473	88 346	-8.2	-18.9	12 620	61 003	-.6	1.5
CONNECTICUT	63 115	261 154	1.9	2.8	26 823	103 488	8.5	35.0
DELAWARE	3 939	30 721	-2.3	-25.4	5 448	24 454	-.4	1.9
FLORIDA	105 103	424 734	2.2	8.7	60 984	274 340	.9	.8
GEORGIA	34 540	256 774	1.5	6.3	4 329	55 463	.6	5.4
HAWAII	4 854	47 761	-4.1	-9.5	1 849	11 545	17.7	38.5
IDAHO	8 649	49 863	+2.3	5.8	8 738	38 543	1.0	2.6
ILLINOIS	219 537	827 012	7.1	3.6	81 805	382 231	2.8	2.4
INDIANA	81 089	137 931	-5.4	-10.4	7 609	110 225	1.1	13.6
IOWA	27 656	134 545	.2	-1.6	4 956	152 376	-.6	7.8
KANSAS	35 965	147 863	-1.2	-10.2	14 680	77 220	4.7	3.5
KENTUCKY	41 474	156 671	1.2	-5.8	5 229	56 644	.1	.6
LOUISIANA	61 849	281 207	2.9	8.9	10 007	56 915	-.4	1.5
MAINE	6 701	36 912	-2.6	-17.0	6 073	36 031	1.5	-1.9
MARYLAND	29 481	151 614	.1	-7.3	3 473	90 790	.3	3.6
MASSACHUSETTS	109 259	558 756	-.8	14.8	37 885	120 230	3.0	48.4
MICHIGAN	219 833	942 387	-2	6	47 068	249 959	3.7	-3.7
MINNESOTA	64 189	330 301	-3.2	-9.1	31 398	146 656	-.1	4.6
MISSISSIPPI	9 632	69 300	9.4	12.0	14 584	40 851	4.8	29.5
MISSOURI	20 084	124 235	-.3	-5.6	23 093	114 348	-1.2	1.0
MONTANA	12 795	52 005	-1.7	-5.2	4 584	23 938	2.6	6.6
NEBRASKA	7 203	54 537	-7.9	-10.8	9 589	49 001	5.1	8.9
NEVADA	(X)	(X)	(X)	(X)	9 085	31 720	15.2	23.2
NEW HAMPSHIRE	16 980	62 723	9.6	-1.1	7 912	27 630	5.2	11.5
NEW JERSEY	168 367	772 919	12.7	'48.5	42 204	271 471	-1.1	-1.0
NEW MEXICO	13 421	61 973	5.9	18.0	9 381	37 176	.6	-.4
NEW YORK	297 466	1 647 954	-1.5	18.5	89 000	334 242	.7	3.1
NORTH CAROLINA	61 004	273 647	-1.8	-8.2	25 898	174 577	9.9	24.6
NORTH DAKOTA	12 528	44 581	3.5	5.5	1 836	26 005	1.3	-.1
OHIO	13 163	490 690	-1.3	-3.5	60 912	321 308	.8	6.3
OKLAHOMA	17 253	133 206	8.3	20.8	37 722	169 030	6.1	10.7
OREGON	15 259	140 012	-4.5	-19.6	28 506	104 967	-2.8	-10.5
PENNSYLVANIA	145 014	870 391	.6	-4.2	101 923	400 128	.4	3.4
RHODE ISLAND	14 870	53 359	5.0	-2.3	4 763	21 947	15.0	19.1
SOUTH CAROLINA	17 313	139 937	-2.8	-11.7	8 904	46 421	10.6	29.0
SOUTH DAKOTA	350	2 881	-18.1	-18.2	717	15 465	-1.1	-10.7
TENNESSEE	48 411	200 844	1.9	2.4	18 460	108 612	.4	3.4
TEXAS	(X)	(X)	(X)	(X)	69 067	344 625	1.6	5.8
UTAH	4 300	40 332	-.6	-.6	3 594	21 528	.4	1.4
VERMONT	4 644	22 104	-2.7	-4.9	6 775	26 897	10.0	17.1
VIRGINIA	40 100	178 016	1.2	-5.4	23 189	112 005	-.7	-.7
WASHINGTON	(X)	(X)	(X)	(X)	27 789	97 960	1.0	3.0
WEST VIRGINIA	3 101	32 304	1.7	6.2	11 427	50 600	1.1	5.0
WISCONSIN	36 253	266 712	4.1	-7.0	30 384	124 254	4.0	9.2
WYOMING	(X)	(X)	(X)	(X)	7 257	32 900	-.1	2.3
EXHIBIT: DISTRICT OF COLUMBIA	12 189	63 769	-.5	-1.7	1 004	17 528	1.5	2.8

- Represents zero.

NA Not available.

X Not applicable.

¹Includes amounts not separately detailed.²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table only for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 1.³Reflects change in collection cycle.⁴Services became subject to sales tax, effective June 29, 1981.⁵Tax rate increased from 11 to 13 cents per gallon, effective June 1, 1981.⁶Schedule of refund payments exceeded gross collections for the quarter.

APPENDIX A

Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 4 of this report.

ALABAMA

Motor fuel sales tax. Tax rate increased from 7 to 11 cents per gallon, effective August 1, 1980.

Tobacco product sales tax. Rate increases became effective July 28, 1980.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1980.

Motor vehicle and operators' license tax. Initiated staggered registration system, effective October 1, 1980.

ALASKA

Individual income tax. Major tax credits, effective January 1, 1978, were superseded by a new law repealing the income tax, effective retroactively to January 1, 1979.

Corporation net income tax. Basis of tax changed from a flat rate plus a surtax to a graduated rate, applicable January 1, 1981.

ARIZONA

General sales and gross receipts tax. Food products exempted from tax base, effective July 1, 1980.

CALIFORNIA

Individual income tax. Tax brackets indexed and new withholding tables issued, effective January 1, 1981.

COLORADO

General sales and gross receipts tax. Food products exempted from tax base, effective July 1, 1980.

Motor fuel sales tax. Tax rate increased from 7 to 9 cents per gallon, effective July 2, 1981.

Individual income tax. Credits were allowed for 20 percent of 1980 tax liability and 16 percent of 1981 tax liability.

Corporation net income tax. Tax rates reduced applicable starting with the 1981 tax liability.

CONNECTICUT

General sales and gross receipts tax. Tax rate increased from 7.0 to 7.5 percent, effective July 1, 1980.

Motor vehicle and operators' license tax. Effective January 1, 1981, automobile registration is required every 2 years.

DELAWARE

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon, effective August 1, 1981.

Corporation net income tax. Rate decreases became effective February 18, 1981.

HAWAII

Motor vehicle and operators' license tax. Initiated staggered registration system, effective May 26, 1981.

IDAHO

Motor fuel sales tax. Tax rate increased from 9.5 to 11.5 cents per gallon, effective July 1, 1981.

Motor vehicles and operators' license tax. Rate increases became effective July 1, 1981.

ILLINOIS

General sales and gross receipts tax. Tax rate on food and drugs reduced from 4 to 3 percent, effective January 1, 1980, and from 3 to 2 percent, effective January 1, 1981.

INDIANA

Motor fuel sales tax. Tax rate increased from 8.5 to 10.5 cents per gallon, effective June 1, 1981.

Motor vehicle and operators' license tax. Rate increases became effective January 1, 1981.

IOWA

Motor fuel sales tax. Tax rate increased from 10 to 13 cents per gallon, effective September 1, 1981.

Tobacco product sales tax. Rate increases became effective July 1, 1981.

KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1981 was 10.1 cents per gallon.

LOUISIANA

Individual income tax. Tax rates lowered, applicable January 1, 1980.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MAINE

Alcoholic beverage sales tax. Rate increases became effective September 18, 1981.

MARYLAND

Tobacco product sales tax. Rate increases became effective July 1, 1980.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1981 was 11.2 cents per gallon.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1980.

MINNESOTA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent, effective July 1, 1981.

Motor fuel sales tax. Tax rate increased from 11 to 13 cents per gallon, effective June 1, 1981.

Motor vehicle and operators' license tax. Rate increases became effective June 1, 1981.

MISSISSIPPI

Motor vehicle and operators' license tax. Rate increases became effective November 1, 1981.

MONTANA

Individual income tax. A moratorium on withheld taxes was in effect for the months of November and December 1980. In addition, tax brackets indexed, standard deduction increased, and personal income surtax repealed, applicable to the 1981 tax liability.

NEBRASKA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1981 was 13.9 cents per gallon.

Tobacco product sales tax. Rate increases became effective August 30, 1981.

Individual income tax. Tax rate is a percentage of adjusted Federal income tax liability. Percent rate changes and applicable dates were: January 1, 1979, from 16 to 18 percent; and January 1, 1980, to 15 percent. In addition, there was a moratorium on withheld taxes in effect for the month of December 1980.

NEVADA

General sales and gross receipts tax. Tax rate increased from 3.5 to 5.75 percent, effective May 1, 1981.

Motor fuel sales tax. Tax rate increased from 6 to 10.5 cents per gallon, effective July 1, 1981.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1981.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1981.

NEW HAMPSHIRE

Motor fuel sales tax. Tax rate increased from 11 to 14 cents per gallon, effective July 1, 1981.

Corporation net income tax. A 13.5 percent surtax is imposed, applicable July 1, 1981.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1981.

NEW MEXICO

General sales and gross receipts tax. Tax rate decreased from 3.75 to 3.5 percent, effective July 1, 1981.

Motor fuel sales tax. Tax rate varies with the price of motor fuel; rate as of December 31, 1981 was 9 cents per gallon.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1981.

Individual income tax. Tax rates reduced, applicable January 1, 1981.

NORTH CAROLINA

Motor fuel sales tax. Tax rate increased from 9 to 12 cents per gallon, effective July 1, 1981.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1981.

NORTH DAKOTA

Individual income tax. Tax rates reduced applicable January 1, 1981.

Corporation net income tax. Tax rates reduced applicable starting with the 1981 tax liability.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1981.

OHIO

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent, effective January 1, 1981, decreased from 5 to 4 percent, effective July 1, 1981, and increased from 4 to 5.1 percent effective November 15, 1981. In addition cigarette sales are no longer exempt, effective November 15, 1981.

Motor fuel sales tax. Tax rate increased from 7 to 10.3 cents per gallon, effective July 1, 1981.

Tobacco product sales. Rate decreases became effective November 15, 1981.

Alcoholic beverage sales tax. Rate increases became effective January 1, 1981.

Corporation net income tax. A 15 percent surtax is imposed applicable starting with the 1981 tax liability.

OKLAHOMA

Alcoholic beverage sales tax. Rate increases became effective January 1, 1981.

OREGON

Tobacco product sales. Rate increases became effective December 1, 1981.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

PENNSYLVANIA

Corporation net income tax. Rate increases became effective July 1, 1981.

RHODE ISLAND

Motor fuel sales tax. Tax rate increased from 10 to 12 cents per gallon, effective June 1, 1981.

Individual income tax. Tax rate increased applicable to 1981 tax year.

SOUTH CAROLINA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1981 was 13 cents per gallon.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1981.

Motor vehicle and operators' license tax. Initiated staggered registration system and increased tax rates, effective October 1, 1980.

SOUTH DAKOTA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent, effective April 1, 1980, and decreased from 5 to 4 percent, effective July 1, 1981.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1981 was 13 cents per gallon.

Tobacco product sales tax. Rate increases became effective July 1, 1981.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1981.

TENNESSEE

Motor fuel sales tax. Tax rate increased from 7 to 9 cents per gallon, effective June 1, 1981.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1981.

UTAH

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon, effective July 1, 1981.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1981.

VERMONT

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon, effective June 1, 1981.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1981.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1981.

VIRGINIA

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon, effective July 1, 1980.

WASHINGTON

Motor fuel sales tax. Tax rate increased from 12 to 13.5 cents per gallon effective July 1, 1981.

Tobacco product sales tax. Rate increases became effective July 1, 1981.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1981.

WEST VIRGINIA

General sales and gross receipts tax. Tax rate increased from 3 to 5 percent, effective June 1, 1981. In addition, food products exemption to be phased in, with the rate dropping from 2 to 1 percent on July 1, 1980, and to zero on July 1, 1981.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1981.

Motor vehicle and operators' license tax. Rate increases became effective September 1, 1981.

WISCONSIN

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1981 was 13 cents per gallon.

Tobacco product sales tax. Rate increases became effective August 1, 1981.

Alcoholic beverage sales tax. Rate increases became effective August 1, 1981.

APPENDIX B
Seasonal Factors for Tax Collections, Fourth Quarter of 1981 and Prior Periods

Period	Level of tax-imposing government		Type of tax						
	State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS									
1981:									
4TH QUARTER	94.2	130.3	137.6	99.6	102.7	99.9	75.6	78.8	90.2
3D QUARTER.	92.8	85.6	82.7	96.5	101.8	96.7	77.6	80.3	90.1
2D QUARTER.	112.2	84.4	82.6	99.3	98.4	109.3	139.9	109.5	119.3
1ST QUARTER	100.9	99.6	97.0	104.7	97.2	94.1	107.1	131.8	100.5
1980:									
4TH QUARTER	94.1	130.3	137.8	99.5	102.4	99.9	75.4	78.4	90.0
3D QUARTER.	92.8	85.6	82.5	96.5	102.0	96.6	77.6	79.9	90.2
2D QUARTER.	112.3	84.8	83.3	99.4	98.6	109.4	139.7	109.9	119.3
1ST QUARTER	101.0	99.0	96.1	104.6	97.0	94.3	107.6	132.6	100.6
1979:									
4TH QUARTER	93.9	130.4	138.0	99.3	102.1	99.7	75.0	77.6	89.7
3D QUARTER.	92.7	85.7	82.4	96.6	102.3	96.3	77.6	79.4	90.5
2D QUARTER.	112.4	85.4	84.3	99.6	99.1	109.6	139.5	109.8	119.4
1ST QUARTER	101.2	97.9	94.3	104.5	96.5	94.6	108.4	134.7	100.6
1978:									
4TH QUARTER	93.6	131.0	138.6	99.1	101.6	99.5	74.5	76.0	89.3
3D QUARTER.	92.6	85.7	82.3	96.6	102.9	95.9	77.3	78.8	90.7
2D QUARTER.	112.6	86.1	85.3	100.0	99.6	109.9	139.6	109.3	119.7
1ST QUARTER	101.4	96.4	93.0	104.2	95.8	94.9	109.0	137.9	100.5
1977:									
4TH QUARTER	93.3	131.6	138.9	99.0	101.0	99.4	74.1	73.5	88.8
3D QUARTER.	92.4	85.9	82.6	96.6	103.6	95.4	76.8	78.5	90.8
2D QUARTER.	112.9	87.0	86.3	100.6	100.2	110.4	140.2	108.5	120.4
1ST QUARTER	101.7	94.5	92.1	103.7	94.9	95.2	109.1	141.9	100.3
1976:									
4TH QUARTER	93.1	133.4	139.9	98.9	100.7	99.0	74.0	71.3	88.3
3D QUARTER.	92.1	86.0	83.2	96.8	104.4	94.8	75.9	77.6	90.8
2D QUARTER.	113.2	87.5	86.5	101.3	100.7	111.0	141.3	107.4	121.0
1ST QUARTER	101.9	92.1	89.4	102.9	94.1	95.9	108.8	145.8	100.3

Note: The adjustment factors shown in this table have been developed from unadjusted data collected in this survey from the first quarter of 1970 to fourth quarter 1981. The adjustment factors reflect the elimination of seasonal variation only. See text. Adjusted tax collections in table 2 are derived by dividing these factors (expressed as ratios) into the unadjusted data for the tax grouping shown above. The figure for total tax collections, adjusted, was derived by summing the adjusted data for the individual types of taxes.